

Michigan Tax Amnesty

Issued under authority of P.A. 168 of 2001. Filing is voluntary.
However, amnesty will not be granted if this form is not filed.

See instructions on Page 2.

**Amnesty
Information: 1-866-410-0002**

PART 1

FOR INDIVIDUALS ONLY	1. Taxpayer Name (First, Middle Initial, Last)		2. Social Security Number	
	3. Spouse's Name (First, Middle Initial, Last)		4. Social Security Number	
	5. Mailing Address (No., Street, P.O. Box or Rural Route)		City	State ZIP Code
FOR BUSINESSES ONLY	6. Business Name (DBA)		7. Federal Employer Identification Number (FEIN)	
	8. Contact Person	9. Business Title	10. State Where Incorporated	
	11. Mailing Address (No., Street, P.O. Box or Rural Route)		City	State ZIP Code

PART 2

Type of Tax	Assessment Number	C	Taxable Period Covered (MM/YYYY)	Amount of Tax Due	Interest	Total	X
12.							
13.							
14.							
15.							
16.							
17.							
18.							

		SUBTOTAL	19.
20. <input type="checkbox"/> Check here if you have continued Part 2 on the Supplemental Schedule and enter schedule total here.....			21.
23. <input type="checkbox"/> Check here if you qualify for and are requesting an installment plan. (See instructions on page 2 to see if you qualify.)		TOTAL AMOUNT	22.
		TOTAL AMOUNT PAID WITH THIS FORM	24.

PART 3

I declare under penalty of perjury that I am eligible for amnesty under the conditions listed on the back of this form and that the information on this form and any accompanying returns and schedules is, to the best of my knowledge, true, correct and complete.	Signature (Taxpayer or Authorized Business Official)	Date
	Taxpayer's Spouse's Signature	Date

Mail this form with your returns and payment to:

Tax Amnesty
Michigan Department of Treasury
P.O. Box 30477
Lansing, Michigan 48909-7977

**Michigan Tax Amnesty
Ends July 1, 2002**

Instructions For Michigan Tax Amnesty (Form 3855)

General Information

Tax amnesty is a special program for individual taxpayers and businesses to pay delinquent taxes and interest on taxes due on or before June 1, 2001. Amnesty will be in effect from May 15 through July 1, 2002. There will be no penalty assessed or prosecution for delinquent returns filed with this form during this time period. Your tax returns and amnesty form, with payment, must be received by or postmarked no later than July 1, 2002.

After the amnesty filing period, an individual taxpayer/business who failed to file a return and/or pay a tax that was due on or before June 1, 2001, will incur an **additional** 25% penalty.

Amnesty is available to both individuals and businesses who:

- Are not the subject of a current tax-related court case or criminal investigation.
- Are not eligible to enter into a voluntary disclosure agreement with the state.
- Have failed to file a Michigan tax return for the following tax types:

Other Tobacco Products (OTP)	Withholding (WTH)
Individual Income (IIT)	Sales (SAL)
Liquified Petroleum Gas (LPG)	Use (USE)
Single Business (SBT)	Estate (EST)
Supplier Gasoline (GSU)	Cigarette (CIG)
Supplier Aviation Fuel (ASU)	Inheritance (INH)
Severance (SEV)	Supplier Diesel (DSU)
Intangibles (INT)	Wholesale Diesel (DWS)
Marine Diesel Fuel (MRN)	Retail Diesel (DRT)
Wholesale Gasoline (GWS)	
Wholesale Aviation Fuel (AWS)	
Intrastate Motor Carrier Diesel (MCR)	
Interstate Motor Carrier Diesel (IFR)	

- Have under-reported income or over-reported exemptions, deductions and/or credits.
- Are delinquent in paying a past due debt for any of the taxes listed above.

How To Apply

Before you complete the form, you must complete all past due Michigan tax returns for which amnesty is requested and disclose all income. Amend any incorrect returns by disclosing all unreported income and correcting overstated deductions, credits and exemptions. On each return, enter your **current** mailing address. For all other information (spouse's name, filing status, dependents, etc.), use the correct information for that year.

Complete Form 3855, *Michigan Tax Amnesty*, as follows:

PART 1

Individuals Only. Enter current information. If this is a joint form, enter spouse's name and Social Security number also.

Businesses Only. Enter exact business name and name of the authorized official. Enter the Federal Employer Identification Number (FEIN) or the Treasury assigned number (TR or ME prefix). Enter other State ID if applicable.

PART 2

Complete one line for each tax and each tax year/period (attach the Supplemental Schedule, if necessary).

Type of Tax. Enter the type of tax using the code in parenthesis from the list found under "General Information."

Assessment Number. If there is an outstanding assessment, enter the assessment number.

"C". Enter "C" if the assessment was computed by Treasury.

Taxable Period. Enter the month and year (MM/YYYY) for which the tax is due.

Amount of Tax Due. Enter the amount of tax due.

Interest. Enter the amount of interest due. Go to our Web site to see Revenue Administrative Bulletin 2001-3 for interest rates.

Total. Enter the total amount of tax and interest due for each line.

"X". Enter "X" if you have entered a corrected assessment amount.

Continued Box. Check here if continued on the Supplemental Schedule and enter the total amount of tax and interest due from the schedule.

Installment Plan Box. Check here if you are requesting an installment plan.

A taxpayer/business may pay tax and interest due in three installments if one of the following conditions exist:

1. An individual taxpayer submits the greater of \$10,000.00 or 50% of the tax and interest due with the amnesty form.
2. A business submits the greater of \$100,000.00 or 50% of the tax and interest due with the amnesty form.

After the initial amnesty payment, the last two installments must be made for equal amounts. The first installment must be postmarked by August 15, 2002 and the second by September 16, 2002. Submit each payment with a copy of your completed amnesty form.

Total Amount Paid. Add Total column amounts plus the schedule total and enter the total amount paid in box.

PART 3

Review, sign and date the form. For joint returns, both husband and wife must sign for individuals; authorized official must sign and indicate business title for the business.

When You Have Finished

Attach a completed tax return for each type of tax and each tax period for which you are applying. Enclose your check or money order payable to the **"State of Michigan"** for the total amount of tax and interest due. Write your account number or social security number on your remittance as well as the word "Amnesty".

If the business is not registered, complete Form 518, *Registration for Michigan Taxes*, and submit it with this form.

Mail the amnesty form with tax returns and payment to:

Tax Amnesty
Michigan Department of Treasury
P.O. Box 30477
Lansing, Michigan 48909-7977

If you have any questions, call the toll free number: 1-866-410-0002.